



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: TOMAHAWK MUNICIPAL WATER UTILITY

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Principal Office: 23 NORTH SECOND STREET  
P.O. BOX 469  
TOMAHAWK, WI 54487-0469

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For the Year Ended: DECEMBER 31, 2008

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

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## SIGNATURE PAGE

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I PAUL GARNER of  
(Person responsible for accounts)

TOMAHAWK MUNICIPAL WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/26/2009  
(Date)

CLERK/TREASURER  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** TOMAHAWK MUNICIPAL WATER UTILITY

**Utility Address:** 23 NORTH SECOND STREET  
P.O. BOX 469  
TOMAHAWK, WI 54487-0469

**When was utility organized?** 1/1/1893

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** PAUL GARNER

**Title:** CLERK-TREASURER

**Office Address:**

23 NORTH SECOND STREET  
P.O. BOX 469  
TOMAHAWK, WI 54487-0469

**Telephone:** (715) 453 - 4040

**Fax Number:** (715) 453 - 2717

**Email Address:** tomahawkcityhall@hotmail.com

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**Individual or firm, if other than utility employee, preparing this report:**

**Name:** JON TRAUTMAN, CPA

**Title:** MANAGER

**Office Address:** SCHENCK SC

2831 POST RD  
P.O. BOX 130  
PLOVER, WI 54467

**Telephone:** (920) 455 - 4312

**Fax Number:** (920) 617 - 2520

**Email Address:** Jon.Trautman@schencksolutions.com

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**President, chairman, or head of utility commission/board or committee:**

**Name:** ALLEN THEILER

**Title:** PRESIDENT

**Office Address:**

23 NORTH SECOND STREET  
P.O. BOX 469  
TOMAHAWK, WI 54487-0469

**Telephone:** (715) 453 - 4040

**Fax Number:** (715) 453 - 2717

**Email Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**

NO

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**Individual or firm, if other than utility employee, auditing utility records:**

**Name:** JON TRAUTMAN, CPA

**Title:** MANAGER

**Office Address:** SCHENCK SC

2831 POST RD  
P.O. BOX 130  
PLOVER, WI 54467

**Telephone:** (920) 455 - 4312

**Fax Number:** (920) 617 - 2520 EXT

**Email Address:** Jon.Trutman@schencksolutions.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 5/27/2008

**Period covered by most recent audit:** DECEMBER 31, 2007

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**Names and titles of utility management including manager or superintendent:**

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**Name:** WILLIAM JELINEK

**Title:** MANAGER

**Office Address:**

23 NORTH SECOND STREET  
P.O. BOX 469  
TOMAHAWK, WI 54487-0469

**Telephone:** (715) 453 - 4040

**Fax Number:** (715) 453 - 2717

**Email Address:**

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**Name of utility commission/committee:** TOMAHAWK UTILITY COMMISSION

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**Names of members of utility commission/committee:**

- MR GLENN CHRISTIANSON, MEMBER
- MR WILLIAM ERICKSON, MEMBER
- MR JOHN KOTH, MEMBER
- MR MARVIN SIEVERT, MEMBER
- MR ALLEN THEILER, PRESIDENT

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**Is sewer service rendered by the utility?** NO

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:** [REDACTED]

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	501,079	501,093	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	274,080	248,841	2
Depreciation Expense (403)	65,564	63,567	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	80,904	82,546	5
<b>Total Operating Expenses</b>	<b>420,548</b>	<b>394,954</b>	
<b>Net Operating Income</b>	<b>80,531</b>	<b>106,139</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>80,531</b>	<b>106,139</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	4,344	10,090	10
Miscellaneous Nonoperating Income (421)	60,924	0	11
<b>Total Other Income</b>	<b>65,268</b>	<b>10,090</b>	
<b>Total Income</b>	<b>145,799</b>	<b>116,229</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(21,382)	(21,382)	12
Other Income Deductions (426)	34,054	33,531	13
<b>Total Miscellaneous Income Deductions</b>	<b>12,672</b>	<b>12,149</b>	
<b>Income Before Interest Charges</b>	<b>133,127</b>	<b>104,080</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	11,850	13,090	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>11,850</b>	<b>13,090</b>	
<b>Net Income</b>	<b>121,277</b>	<b>90,990</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,545,980	2,454,990	20
Balance Transferred from Income (433)	121,277	90,990	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,667,257</b>	<b>2,545,980</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	501,079	0	501,079	1
<b>Total (Acct. 400):</b>	<b>501,079</b>	<b>0</b>	<b>501,079</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	274,080	0	274,080	2
<b>Total (Acct. 401-402):</b>	<b>274,080</b>	<b>0</b>	<b>274,080</b>	
<b>Depreciation Expense (403):</b>				
Derived	65,564	0	65,564	3
<b>Total (Acct. 403):</b>	<b>65,564</b>	<b>0</b>	<b>65,564</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	80,904	0	80,904	5
<b>Total (Acct. 408):</b>	<b>80,904</b>	<b>0</b>	<b>80,904</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>80,531</b>	<b>0</b>	<b>80,531</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST AND DIVIDENDS	4,344		4,344	11
<b>Total (Acct. 419):</b>	<b>4,344</b>	<b>0</b>	<b>4,344</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		60,924	60,924	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>60,924</b>	<b>60,924</b>	
<b>TOTAL OTHER INCOME:</b>	<b>4,344</b>	<b>60,924</b>	<b>65,268</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(21,382)	0	(21,382)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(21,382)</b>	<b>0</b>	<b>(21,382)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	30,308	30,308	16
TRANSFERS TO OTHER FUNDS	3,746		3,746	17
<b>Total (Acct. 426):</b>	<b>3,746</b>	<b>30,308</b>	<b>34,054</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(17,636)</b>	<b>30,308</b>	<b>12,672</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	0	0	0	18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	11,850	0	11,850	21
<b>Total (Acct. 430):</b>	<b>11,850</b>	<b>0</b>	<b>11,850</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>11,850</b>	<b>0</b>	<b>11,850</b>	
<b>NET INCOME:</b>	<b>90,661</b>	<b>30,616</b>	<b>121,277</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	1,148,164	1,397,816	2,545,980	24
<b>Total (Acct. 216):</b>	<b>1,148,164</b>	<b>1,397,816</b>	<b>2,545,980</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	90,661	30,616	121,277	25
<b>Total (Acct. 433):</b>	<b>90,661</b>	<b>30,616</b>	<b>121,277</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,238,825</b>	<b>1,428,432</b>	<b>2,667,257</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	501,079	0	0	0	501,079	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	71				71	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0				0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>501,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>501,008</b>	

## DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	77,667	0	77,667	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	5,513	0	5,513	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>83,180</b>	<b>0</b>	<b>83,180</b>	

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.2	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	5,457,635	5,358,917	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,507,258	1,407,384	2
<b>Net Utility Plant</b>	<b>3,950,377</b>	<b>3,951,533</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	11,893	19,705	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	190,516	238,586	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	256,965	235,604	15
Other Accounts Receivable (143)	60,924	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	608,715	518,548	18
Plant Materials and Operating Supplies (154)	54,299	37,418	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
<b>Total Current and Accrued Assets</b>	<b>1,183,312</b>	<b>1,049,861</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	23,586	35,378	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>23,586</b>	<b>35,378</b>	
<b>Total Assets and Other Debits</b>	<b>5,157,275</b>	<b>5,036,772</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,768,438	1,768,438	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,667,257	2,545,980	35
<b>Total Proprietary Capital</b>	<b>4,435,695</b>	<b>4,314,418</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	36
Advances from Municipality (223)	185,482	237,868	37
Other Long-Term Debt (224)	59,664	0	38
<b>Total Long-Term Debt</b>	<b>245,146</b>	<b>237,868</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	5,090	5,324	40
Payables to Municipality (233)	99,843	120,156	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	6,807	7,919	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	43,954	8,965	46
<b>Total Current and Accrued Liabilities</b>	<b>155,694</b>	<b>142,364</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	320,740	342,122	49
<b>Total Deferred Credits</b>	<b>320,740</b>	<b>342,122</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>5,157,275</b>	<b>5,036,772</b>	

## NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	5,358,917	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,376,756	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,035,295	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	3,750				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	41,834				8
<b>Total Utility Plant</b>	<b>5,457,635</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	899,688	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	607,570	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>1,507,258</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,950,377</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT  
ON UTILITY PLANT FINANCED BY UTILITY OPERATION  
OR BY THE MUNICIPALITY (ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	830,122				<b>830,122</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	65,564				<b>65,564</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,002				<b>4,002</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>69,566</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,566</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>899,688</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>899,688</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	577,262				<b>577,262</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	30,308				<b>30,308</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>30,308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,308</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>607,570</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>607,570</b>	26
<b>Footnotes</b>						27

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
<b>Total Electric Utility</b>					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	54,299	37,418
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
<b>Total Materials and Supplies</b>	54,299	37,418

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,768,438	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,768,438</u></u>	

### BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	1
None				0	1
<b>Total Bonds (Account 221):</b>				<b>0</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
G.O. NOTE	05/05/2006	05/05/2016	5.49%	185,482	1
	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 223</b>				<b>185,482</b>	
<b>Other Long-Term Debt (224)</b>					
PROJECT ADVANCES - CAPITAL PROJECTS	12/31/2008	12/31/2018	0.00%	59,664	3
<b>Total for Account 224</b>				<b>59,664</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		4
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	80,904	2
Charged electric department expense		3
Charged sewer department expense	999	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>81,903</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	75,107	6
Social Security taxes	6,369	7
PSC Remainder Assessment	427	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>81,903</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
G.O. NOTE DATED 8/9/02 @5.00%	850	1,518	2,368	0	2
G.O. NOTE DATED 5/05/06	7,069	10,332	10,594	6,807	3
<b>Subtotal</b>	<b>7,919</b>	<b>11,850</b>	<b>12,962</b>	<b>6,807</b>	
<b>Other Long-Term Debt (224)</b>					
PROJECT ADVANCES - CAPITAL PROJECTS	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>7,919</b>	<b>11,850</b>	<b>12,962</b>	<b>6,807</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	256,965	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>256,965</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	60,924	* 14
<b>Total (Acct. 143):</b>	<b>60,924</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER - OPERATING EXPENSES	608,715	* 15
<b>Total (Acct. 145):</b>	<b>608,715</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
AMORTIZE WORK IN PROGRESS - WELLS	23,586	18
<b>Total (Acct. 183):</b>	<b>23,586</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND - PROPERTY TAX EQUIVALENT	75,727	* 22
DUE TO OTHER FUNDS - OPERATING EXPENSES	24,116	* 23
<b>Total (Acct. 233):</b>	<b>99,843</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	320,740	24
NONE		25
<b>Total (Acct. 253):</b>	<b>320,740</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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**Detail of Other Balance Sheet Accounts (Page F-22)**

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

Line 143: These are special assessment receivables.

Lines 145 and 233: These are interfund transactions as listed in account descriptions.

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## RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,356,875	0	0	0	3,356,875	1
Materials and Supplies	45,858	0	0	0	45,858	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	864,905	0	0	0	864,905	4
Customer Advances for Construction					0	5
Regulatory Liability	331,431	0	0	0	331,431	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,206,397</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,206,397</b>	
Net Operating Income	80,531	0	0	0	80,531	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.65%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.65%</b>	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	342,122	0	0	0	342,122	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	21,382	0	0	0	21,382	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>320,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>320,740</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	447,877	453,837	1
<b>Total Sales of Water</b>	<b>447,877</b>	<b>453,837</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	12,239	7,219	2
Rents from Water Property (472 )	35,968	35,778	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	4,995	4,259	5
<b>Total Other Operating Revenues</b>	<b>53,202</b>	<b>47,256</b>	
<b>Total Operating Revenues</b>	<b>501,079</b>	<b>501,093</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	74,603	53,273	6
Pumping Expenses (620-625)	24,173	21,116	7
Water Treatment Expenses (630-635)	29,522	20,343	8
Transmission and Distribution Expenses (640-655)	46,944	51,623	9
Customer Accounts Expenses (901-906)	36,935	35,839	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	61,903	66,647	12
<b>Total Operation and Maintenance Expenses</b>	<b>274,080</b>	<b>248,841</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	65,564	63,567	13
Amortization Expense (404-407)		0	14
Taxes (408 )	80,904	82,546	15
<b>Total Other Operating Expenses</b>	<b>146,468</b>	<b>146,113</b>	
<b>Total Operating Expenses</b>	<b>420,548</b>	<b>394,954</b>	
<b>NET OPERATING INCOME</b>	<b>80,531</b>	<b>106,139</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	1,331	56,211	151,268	5
Commercial (461.2 )	234	35,697	66,821	6
Industrial (461.3 )	17	35,870	52,984	7
Public Authority (461.4 )	21	7,129	12,041	8
<b>Total Metered Sales to General Customers (461)</b>	<b>1,603</b>	<b>134,907</b>	<b>283,114</b>	
Private Fire Protection Service (462 )	17		10,426	9
Public Fire Protection Service (463 )	1		154,337	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>1,621</b>	<b>134,907</b>	<b>447,877</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	1
NONE	NONE			1
<b>Total</b>		<u>0</u>	<u>0</u>	

## OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	154,337	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>154,337</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	12,239	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>12,239</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER RENT	35,968	7
<b>Total Rents from Water Property (472)</b>	<b>35,968</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISC. SERVICE REVENUE	1,179	9
RECONNECTS - MISC SERVICE	785	10
Return on net investment in meters charged to sewer department	3,031	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>4,995</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	56,622	34,652	* 1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	17,792	18,621	3
Maintenance of Water Source Plant (605)	189	0	4
<b>Total Source of Supply Expenses</b>	<b>74,603</b>	<b>53,273</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	203	308	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	20,088	18,995	7
Operation Supplies and Expenses (623)	502	0	8
Maintenance of Pumping Plant (625)	3,380	1,813	9
<b>Total Pumping Expenses</b>	<b>24,173</b>	<b>21,116</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	255	211	10
Chemicals (631)	29,267	20,132	* 11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>29,522</b>	<b>20,343</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	7,290	4,764	14
Operation Supplies and Expenses (641)	2,317	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,923	406	16
Maintenance of Mains (651)	3,167	14,116	* 17
Maintenance of Services (652)	1,242	10,324	* 18
Maintenance of Meters (653)	17,527	7,428	* 19
Maintenance of Hydrants (654)	10,762	12,018	20
Maintenance of Other Plant (655)	1,716	2,567	21
<b>Total Transmission and Distribution Expenses</b>	<b>46,944</b>	<b>51,623</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	11,634	8,360	22
Accounting and Collecting Labor (902)	24,208	24,208	23
Supplies and Expenses (903)	1,022	1,184	24
Uncollectible Accounts (904)	71	2,087	25

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)			26
<b>Total Customer Accounts Expenses</b>	<b>36,935</b>	<b>35,839</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	2,893	936	28
Office Supplies and Expenses (921)	350	81	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	7,967	15,526	* 31
Property Insurance (924)	2,187	3,735	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	42,505	40,161	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	1,526	1,563	36
Transportation Expenses (933)	4,475	4,645	37
Maintenance of General Plant (935)		0	38
<b>Total Administrative and General Expenses</b>	<b>61,903</b>	<b>66,647</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>274,080</b>	<b>248,841</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Line 600: Due to timing of payroll, there was a higher amount in accrued payroll and accrued sick leave.

Line 631: The price of caustic soda went from \$8.22 to \$19.23 during 2008.

Line 651: Fewer number of pipes and fittings were purchased.

Line 652: Fewer service pipes in inventory.

Line 653: Additional meters in service in 2008.

Line 923: Less need of outside services in 2008.

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### TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		75,107	75,750	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		999	1,014	2
<b>Net property tax equivalent</b>		<b>74,108</b>	<b>74,736</b>	
Social Security		6,369	7,269	3
PSC Remainder Assessment		427	541	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>80,904</b>	<b>82,546</b>	

## PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lincoln				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.192454				3
County tax rate	mills		5.507069				4
Local tax rate	mills		7.724776				5
School tax rate	mills		7.949160				6
Voc. school tax rate	mills		1.186084				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.559543</b>				<b>10</b>
Less: state credit	mills		1.440087				11
<b>Net tax rate</b>	mills		<b>21.119456</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.724776</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.135244</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.860020</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.559543</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.747356</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.119456</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.783762</b>				<b>21</b>
Utility Plant, Jan. 1	\$	5,358,917	5,358,917				22
Materials & Supplies	\$	37,418	37,418				23
<b>Subtotal</b>	\$	<b>5,396,335</b>	<b>5,396,335</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>5,396,335</b>	<b>5,396,335</b>				<b>26</b>
Assessment Ratio	dec.		0.881799				27
<b>Assessed Value</b>	\$	<b>4,758,483</b>	<b>4,758,483</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.783762</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>75,107</b>	<b>75,107</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	66,095					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>75,107</b>					<b>34</b>
Footnotes							35

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	17,241				17,241	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	14,911	24,555			39,466	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>32,152</b>	<b>24,555</b>	<b>0</b>	<b>0</b>	<b>56,707</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	8,213				8,213	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	12,802	854			13,656	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	9,854				9,854	16
<b>Total Pumping Plant</b>	<b>30,869</b>	<b>854</b>	<b>0</b>	<b>0</b>	<b>31,723</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	17,269				17,269	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>17,269</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,269</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	570,941				570,941	24
Transmission and Distribution Mains (343)	1,812,019	11,483			1,823,502	25
Services (345)	229,978	835			230,813	26
Meters (346)	144,522	2,034			146,556	27
Hydrants (348)	403,423				403,423	28

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>3,160,883</b>	<b>14,352</b>	<b>0</b>	<b>0</b>	<b>3,175,235</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	16,347				16,347	31
Office Furniture and Equipment (391)	2,099				2,099	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	44,385				44,385	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	7,939				7,939	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	25,052				25,052	41
<b>Total General Plant</b>	<b>95,822</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95,822</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,336,995</b>	<b>39,761</b>	<b>0</b>	<b>0</b>	<b>3,376,756</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>3,336,995</b>	<b>39,761</b>	<b>0</b>	<b>0</b>	<b>3,376,756</b>	

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	10,000				10,000	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	5,795				5,795	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>15,795</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,795</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,723,463	42,704			1,766,167	25
Services (345)	235,820	7,667			243,487	26
Meters (346)	0				0	27

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	0	9,846			9,846	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>1,959,283</b>	<b>60,217</b>	<b>0</b>	<b>0</b>	<b>2,019,500</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,975,078</b>	<b>60,217</b>	<b>0</b>	<b>0</b>	<b>2,035,295</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>1,975,078</b>	<b>60,217</b>	<b>0</b>	<b>0</b>	<b>2,035,295</b>	

## SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			12,520	<b>12,520</b>	1
February			12,410	<b>12,410</b>	2
March			12,960	<b>12,960</b>	3
April			12,170	<b>12,170</b>	4
May			13,590	<b>13,590</b>	5
June			14,020	<b>14,020</b>	6
July			16,060	<b>16,060</b>	7
August			17,500	<b>17,500</b>	8
September			14,010	<b>14,010</b>	9
October			12,650	<b>12,650</b>	10
November			11,670	<b>11,670</b>	11
December			12,330	<b>12,330</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>161,890</b>	<b>161,890</b>	

## WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	161,890	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>161,890</b>	3
Less: Gallons (000's) sold:	134,907	4
Gallons (000's) entering distribution system but not sold:	<b>26,983</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	5,000	7
Gallons (000's) used for fire protection:	500	8
Gallons (000's) used to prevent freezing of distribution system:	5,000	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>10,500</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	8,000	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>8,483</b>	17
Subtotal of Estimated Losses:	<b>16,483</b>	18
Percentage of water entering distribution system sold:	<b>83%</b>	19
Percentage of unaccounted for water:	<b>5%</b>	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	750	22
Date of maximum: 08/20/2008		23
Cause of maximum: very dry conditions		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	280	25
Date of minimum: 01/14/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	170,800	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	1	32
Number of service breaks repaired this year:	3	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,610	35
Outside municipality?	30	36

## SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WATER PARK	4	77	18	445,251	Yes	1
WATER PARK	5	77	20	445,913	Yes	2

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 4	WELL 5		1
Location	102 WELL WORKS ROAD	102 WATER WORKS ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1981	1981		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	901	844		8
Pump Motor or Standby Engine Mfr	US	US		10
Year Installed	1981	1981		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	75	75		13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ONE		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1981		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	156		6
Total capacity in gallons (actual)	400,000		7
			8
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

## WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	2,552				2,552	1
M	D	4.000	7,433				7,433	2
A	D	6.000	2,705				2,705	3
M	D	6.000	48,332				48,332	4
A	D	8.000	91				91	5
M	D	8.000	66,225	800			67,025	* 6
M	D	10.000	23,096				23,096	7
M	D	12.000	21,054				21,054	8
P	D	12.000	12,264				12,264	9
<b>Total Within Municipality</b>			<b>183,752</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>184,552</b>	
<b>Total Utility</b>			<b>183,752</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>184,552</b>	

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## WATER MAINS

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**Water Mains (Page W-19)**

**If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.**

800 feet of water mains added during the year were financed by the utility.

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## WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	943				943	29	1
M	1.000	785	14			799	142 *	2
M	1.250	6				6	6	3
M	1.500	14				14	12	4
M	2.000	29				29	20	5
M	3.000	1				1		6
M	4.000	3				3		7
M	6.000	3				3		8
M	8.000	3				3		9
<b>Total Utility</b>		<b>1,787</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>1,801</b>	<b>209</b>	

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## WATER SERVICES

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### Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

1 service on Robin Lane paid for by homeowner, city tapped lateral.

1 service TIF Dis. Industrial Park South

12 services added Bliss-Vena, 1 person is hooked up tonew main that is paid for by special assessment

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## METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,479	4			1,483	200	1
0.750	10				10	8	2
1.000	65				65	40	3
1.500	28				28	6	4
2.000	18				18	3	5
3.000	4				4	4	6
6.000	2				2	1	7
12.000	1				1	1	8
<b>Total:</b>	<b>1,607</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>1,611</b>	<b>263</b>	

### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,272	174	8	8	0	21	1,483	1
0.750	0	3	6	1	0	0	10	2
1.000	10	37	4	7	0	7	65	3
1.500	5	15	2	4	0	2	28	4
2.000	0	12	0	5	0	1	18	5
3.000	0	2	0	2	0	0	4	6
6.000	0	1	0	0	0	1	2	7
12.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>1,287</b>	<b>244</b>	<b>21</b>	<b>27</b>	<b>0</b>	<b>32</b>	<b>1,611</b>	

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## METERS

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**Meters (Page W-21)**

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

**Yes**

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	315	2			317	2
<b>Total Fire Hydrants</b>	<b>315</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>317</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	317
Number of distribution system valves end of year:	388
Number of distribution valves operated during year:	280